



Purpose:

To provide you with detailed information about Form SOA-1, Statement of Account

Objectives:

- To explain why we send you Form SOA-1 and when you will receive it.
- To inform you what information you can find on Form SOA-1.
- To inform you how to read and understand that information.
- To explain how Form SOA-1 may be useful to you.

What is the purpose of Form SOA-1?

Form SOA-1 is designed to summarize all account activity for the sales taxes and fees that we administer.

Can I expect to receive Form SOA-1 on a regular schedule?

No. If your account is in balance, you will not receive a statement at regular intervals.

When will I receive a statement?

You will receive a statement when your account has assessment or credit activity. Some examples of activity include issuing an assessment

or credit, applying a payment to an assessment, adjusting an assessment, and applying a credit.

What information is printed on this statement?

The information we print on Form SOA-1 includes

- an overview of your account,
- a description of the types of activity for which we provide detail,
- a taxpayer bill of rights,
- detailed information for each assessment or credit,
- a listing of any returns that we have not received,
- a listing of any returns that we have notified you are unprocessable, and
- a toll-free telephone number to call if you need help.

How is the information on this statement useful to me?

The statement may answer many questions you have about your account without requiring you to contact anyone for assistance.

For example, you can determine if an assessment payment you made has been applied as you requested or whether your prior overpayment credit from last month was applied.

Where can I find an explanation of how to read and understand the entries displayed on Form SOA-1?

On the following pages of this publication, we have printed a facsimile of each page of Form SOA-1. On these facsimiles, we point out the specific information we display and provide detailed explanations of what that information means.

Note: On the Form SOA-1 that you receive, we will print only the sections that apply to your account.

Questions?

If you have questions or need more information, please e-mail, call, or write us. Our phone numbers and address are printed at the bottom of this page.

**For information
or forms**

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, P.O. Box 19044, Springfield, IL 62794-9044.

Visit our Web site at **www.revenue.state.il.us**.

Call "Illinois Tax Fax," our fax-on-demand service, at **217 785-3400**.

Call our 24-hour Forms Order Line at **1 800 356-6302**.



The dollar amount of any assessments not itemized on a previous statement is shown here.

Credits or payments applied, and adjustments made to your account since the last statement are shown here.

This amount of penalty and interest was not included on your original assessment.
Interest continues to accrue daily on all unpaid tax. Late-payment penalty continues to accrue based on the number of days your payment is late. For assessments covering returns due on or after 1/1/94 and on or before 12/31/00, interest also accrues on unpaid penalty. We explain this when we issue an assessment.

This amount will match the **Ending Balance** from your previous statement. If you have not previously received a statement, we will print a **Beginning Balance** of \$0.00.



Illinois Department of Revenue SOA-1 Statement of Account

<V6 TAXPAYER NAME>
<V7 ADDRESS>
<V8 ADDRESS>
<V9 CITY STATE ZIP>

Statement date: <V1 Month, day, year>
For activity through: <V2 Month, day, year>
IBT no.: <V3 ####-####>
FEIN: <V4 ##-#####>
Previous statement date: <V5 Month, day, year>

Payments received, credit applied, or adjustments made after the "activity through" date will not show on this statement.

Account Summary for Sales Tax

Accounts Receivable Beginning Balance	Additions	Subtractions	Additional Penalty and Interest	Ending Balance
<V10 #####.##>	<V11 #####.##>	<V12 #####.##>	<V13 #####.##>	<V14 #####.##>

This Statement of Account is not protestable. It is intended to inform you of the status of your account. See Page 2 for important information. Your detailed account information, on which the above summary is based, begins on Page 3.

The **Beginning Balance** should match the **Ending Balance** from your previous statement. The **Additions** column represents additions or adjustments that increase your liability. The **Subtractions** column represents applied payments, applied credits, or adjustments in tax, penalty, or interest. In addition, at the time we place an item under review, we will show it in this column. The item will remain temporarily excluded from your account balance until we complete our review. The **Additional Penalty and Interest** column represents additional late-payment penalty and interest charges shown in the Assessment Detail. Daily interest accrues on unpaid tax from the statement date until the date we receive payment. For returns due on or after 1/1/94 and on or before 12/31/00, interest also accrues on unpaid penalty. You may pay your **Ending Balance** by using the coupon below.

If you have questions, please call the Illinois Department of Revenue at 1 800 732 -8866 or 217 782-3336; or call our TDD (telecommunications device for the deaf) at 1 800 544-5304.

<V15 * We are reviewing assessments totaling \$#####.## This amount and any interest that may continue to accrue are not included in the Ending Balance.>

SOA-1-F-01-0000000
IL 492-3154
SOA-1 (R-1/01)

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

SOA-1

<V7 TAXPAYER NAME>
Statement date: <V1 Month, day, year>
IBT no.: <V2 ####-####>
FEIN: <V3 ##-#####>

Mail your check with this coupon to:

ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62776-0001

Ending balance <V14 \$ #####.##>

Write the amount of your check below.
\$ _____

Write the amount of credit being used below.
Memo \$ _____ Accel. \$ _____

<####-####-####>

If you requested that we review an assessment or have formally protested one, the amount of that assessment is **not** included in the **Ending Balance**. It will be temporarily excluded until we determine whether or not the amount is due. Interest and applicable penalty that accrues during the review period will be due if we determine the assessment is valid.

Your assessment balance as of the "activity through" date of the statement is shown here and on the payment coupon at the bottom of this page.

If you want to apply a credit memorandum or accelerated credit to your **Ending Balance**, you must tell us to do so by writing the amount you wish to use on the appropriate credit line.

Interest and applicable penalty continues to accrue on assessments which are excluded from your account for further review.

The information in this section explains the different types of account activity shown in the Account Detail Section. **We print only the sections that apply to your account.**

Important Information

The Account Detail shows all transactions posted plus any additional penalty and interest charges through the activity date shown on the front. We print only the sections that apply to your account.

In the **Assessment Detail Section**, you may have three types of entries; those amounts representing tax, penalty, or interest as detailed in previously issued assessments; those followed by (-) represent an applied payment, applied credit, or reductions in tax, penalty, or interest; and those followed by (N/A) have been temporarily excluded from your account balance because we have received a protest or other information that requires further review. When an assessment has been excluded from your account, interest and applicable penalty continues to accrue. Payments or adjustments we have made based on information that you sent within the last two weeks may not show on this statement.

If you wish to apply a credit memorandum listed in the **Credit Memorandum Detail Section** to the payment coupon on this statement, write the amount you wish to apply on the credit memo line.

The department will automatically apply credits listed in the **Accelerated Credit Detail Section** to your outstanding assessment liability or to unpaid or partial paid returns. Those entries are followed by a (-).

If you are an accelerated filer and you wish to apply a credit listed in the **Accelerated Credit Detail Section**, to the payment coupon on this statement, write the amount you wish to apply on the accelerated credit line. (We print this line only when applicable to your account.)

Note: If you wish to convert any portion of the balance of either your prior overpayment credit or accelerated credit to a credit memorandum or cash refund, you must complete and return Form ST-6, Claim for Verified Overpayment. We will notify you when your credit or cash refund is approved. If you wish to assign your prior overpayment credit or accelerated credit to another IBT number, you must file Form ST-6 and provide us with a new IBT number. In the **Open Months Section**, we have listed any liability periods for which you have not filed a return. Please file your returns as you were registered at that time. (e.g., if registered as a monthly filer, file one return for each open month). If you are no longer in business under this IBT number, please provide us with information to update your account status.

In the **Unprocessable Returns Section**, we have listed one or more of your returns because we have not received a response to our request to make that return processable. Until you respond, we will treat your return as if it was not filed. We will not issue a refund or credit. Interest will not accrue on any overpayment.

If you have filed a petition in U.S. bankruptcy court and the automatic stay is still in effect, or if you file such a petition within 20 days after issuance of a Notice of Tax Liability as reported on this Statement of Account, please disregard any pre-petition liability that is reflected on this statement.

Taxpayer Bill of Rights

You have the right to call the Department of Revenue for help in resolving tax matters. You have the right to privacy and confidentiality under most tax laws. You have the right to respond within specified time periods to department notices by asking questions, paying the amount due, or providing proof to refute the department's findings. You have the right to appeal department decisions in many instances within specified time periods by asking for department review or by taking the issue to court. If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.

If you have filed a petition in U.S. bankruptcy court, please read this information.

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B-01-0000000

This form is authorized as outlined by the Retailers' Occupation Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL 492-3154

The first letter we print here denotes the type of sales tax or fee.

A - Automobile renting tax
C - County motor fuel tax
D - Chicago soft drink tax
F - Manufacturer's purchase credit
L - Dry cleaning tax
M - Metropolitan Pier tax
P - Prepaid sales tax
S - Sales and use tax
T - Tire user fee

Assessment information includes

- the liability period,
- the date the assessment was issued,
- the reference number, and
- the amount.

Each assessment listed in the Assessment Detail Section shows

- either the assessment issue amount or the prior balance of an assessment,
- payments received,
- additional interest charged, and
- the current balance.

If you requested that we review an assessment or have formally protested one, we will print "N/A" beside the assessed amount.

Interest continues to accrue on any unpaid tax. For assessments covering returns due on and after 1/1/94 and on or before 12/31/00, interest also accrues on unpaid penalty. We explain this when we issue an assessment.

For each payment we apply to an assessment, we list the liability period to which the payment applies, the date we received the payment, a reference number, and the amount.

If you file sales and use tax quarter-monthly payments, the accelerated credit we issue or apply, as well as any available credit balance, is shown here. We automatically apply this credit only to accelerated liability unless you tell us to apply it elsewhere.

We will automatically apply prior overpayment credit to returns or assessments. We show the amount applied and any available balance in this section.

Account Detail for Sales Tax

JOE TAXPAYER
IBT NO.: 9999-9999
Statement date: March 10, 2001
FEIN: 36-9999999

Liability period	Date	Reference number	Transaction Description	Amount
Assessment Detail Section				
Jul 00	08/28/00	SB 0026783103002	Prior assessment balance	200.00
	09/15/00		Current balance	200.00 N/A
			Inquiry received, billing temporarily stopped pending review. Interest continues to accrue until final.	
Nov 00	01/05/2001	SB 0100582605004	Prior assessment balance	495.00
			Additional interest charges through March 10, 2001	4.00
			Additional penalty charges through March 10, 2001	7.00
			Current balance	506.00
Dec 00	02/03/2001	ST 0103431264002 0104487606001	Asmt issued (Invoice no.: 0999999999)	430.00
			Payment received	430.00
			Current balance	0.00
Credit Memorandum Detail Section				
	03/15/00	S 04 0007489300006	Credit memorandum issued	61.72
			Current credit memorandum balance	61.72
			Balance of credit memorandum on file. You may direct the use of credit memorandum amounts on any sales tax liability.	
Accelerated Credit Detail Section				
Jul 00	07/26/00	S 02 0016283601008 000	Accelerated credit issued	980.91
	10/22/00	0017282602012	Accelerated credit applied to a return.	980.91-
			Current accelerated credit balance	0.00
			Total accelerated credit balance	0.00
Prior Overpayment Credit Detail Section				
Oct 00	10/20/00	S 05 0028047200001 000	Prior overpayment issued	70.00
	11/19/00	S 05 0030047200304 000	Prior overpayment applied to a return.	70.00-
			Current prior overpayment balance	0.00
			We will apply prior overpayment to any outstanding liability.	
Open Months Section				
			Any returns listed below have not been received and should be filed immediately.	
			ST-1 May 00	
Unprocessable Returns Section				
			Your return will be treated as if it were not filed. We will not issue a refund or credit. Interest will not accrue on any overpayment. You will be denied any retailer's allowance.	
			ST-1 Jan 00	

Unless you have further assessment or credit activity, you will not receive another Statement of Account.

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-Keep this page for your records-

Beginning with liability periods due on and after 1/1/01, late-payment penalty accrues based on the number of days your payment is late. We explain this when we issue an assessment.

Each credit listed in the Credit Memorandum Detail Section shows

- either the credit memorandum amount issued or the prior balance of a credit memorandum,
- the amount of credit memorandum applied, and
- the current balance.

You **must** tell us to apply a credit memorandum.

If you have not responded to our request to make your return processable, we have listed it in this section.

If we have not received a return, we list the liability period and type of return in this section.